

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16321
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On November 30, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing additional individual income tax, penalty, and interest in the amount of \$734 for tax year 1999.

The taxpayer filed a timely appeal and petition for redetermination. She did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The intent of the Idaho Legislature is to follow the federal determination subject only to modifications contained in Idaho law. [Redacted]. Because those changes resulted in additional taxable income, a deficiency notice was issued to the taxpayer, which she appealed.

In her letter of appeal, the taxpayer said she had physical custody of both her children the entire year and deserved to claim them. She said [Redacted] claimed her daughter had to be 18 the whole year and she turned 19 two months before the end of the year. She said she supported her daughter, her daughter's boyfriend, and her daughter's child the whole year because they were not

working. She sent nothing that would substantiate her claims or dispute [Redacted][Redacted] findings.

TDB wrote to the taxpayer acknowledging her protest and advising her additional information would be required before the determination could be adjusted. The taxpayer was asked to provide a copy of an audit redetermination letter from [Redacted] would allow the filing status and number of exemptions the taxpayer reported in the federal return she filed. Additionally, the taxpayer was asked to provide copies of correspondence relating to her on-going negotiations [Redacted] had not yet made a final determination.

The taxpayer did not respond to that letter or to a later follow-up letter. The taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. She did not acknowledge a letter from the appeals specialist wherein her appeal rights were outlined.

The taxpayer has not suggested [Redacted] altered its decision that denied her two exemptions and changed her filing status from head of household to single or provided any evidence that the determination was in error. The taxpayer claims both her children and others lived with her the entire year giving her the right to a filing status of head of household and two exemptions. She sent nothing to support her claims.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no further information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Based upon the information in the file and the applicable law, the Tax Commission has chosen to follow the federal determination of income subject only to modifications in Idaho law.

The taxpayer has provided no evidence [Redacted] altered its original decision. The Notice of Deficiency Determination is upheld as asserted.

WHEREFORE, the Notice of Deficiency Determination dated November 30, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for 1999:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$614	\$31	\$107	\$752

Interest has been computed through July 15, 2002.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of _____, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

[Redacted]

[Redacted]

ADMINISTRATIVE ASSISTANT 1